



2009-10  
MONTHLY  
FINANCIAL REPORT

AS OF  
April 30, 2010

Prepared by: Finance

May 25, 2010  
Cottonwood Heights

The Honorable Mayor and Members of the City Council:

The financial report for the month ending April 30, 2010 is presented for your review and comment. Budgetary adjustments and amendments have been posted in May that do not appear in this report.

**General Fund – Revenue**

Real Property Taxes – We have received all collection payments from Salt Lake County for the 2009 tax year and are working on the annual reconciliation. We expect to collect a sizeable amount of delinquencies over the next four months that will be added to the current year's collection bringing total collections close to 99.5 percent of budgeted.

Sales Tax Collections – Collections for the city occur two months behind the merchant's collection. This budgeted revenue has been decreased for an annual expectation of only \$4,160,232, which is 86 percent of prior year collections. Collections are still trending down, yet with four months of collections still to be accounted for we believe collections will exceed the revised budget by as much as 200,000 dollars. Sales tax is being reconciled to identify any areas that could improve both understanding and collections.

E911 Emergency Fees – The City continues to receive the E911 revenues generated on telephones within the City boundaries which is passed through to Valley Emergency Communications Center. This revenue will exceed budget by approximately \$80,000 totaling \$288,000 for the year.

Fee-In-Lieu of Property Taxes – Current collections for the fiscal year are now complete. It appears that we will be under budget approximately 28,000 dollars for this account. The 2009 tax year reconciliation will finalize any minor adjustments to this revenue.

Franchise Taxes (Cable TV) – This revenue source reports and pays on a quarterly basis. We have received confirmation on the 3<sup>rd</sup> quarter payment to be received in May. This payment equals 78 percent of budget year to date, and we anticipate collecting 10,000 over budget.

Transient Room Tax Collections – This tax collection is reported by entities on the same schedule as general sales tax reporting. Quarterly tax reporting should significantly increase the current balance next month.

Licenses and Permits – Business Licensing' appears to be on budget, further reconciliation will be done as we approach year-end. Animal licensing collections are entering their second year and

behind YTD elapsed. Building permits are significantly down from budgeted revenues. Road Cuts revenues are billed monthly along with over the counter payments. The account receivable reconciliation is ongoing, tying the accounts receivable subsystem to the general ledger.

Intergovernmental Revenues – Class C road funds are paid bi-monthly and the final payment for FY 2010 has been received and receipted in May. The receipts will exceed budget by \$137,000.

Liquor Funds are distributed once a year in December. Other Federal Grants (CDBG) are reimbursed to the City as expenses are submitted for funding. (See also Capital Projects revenue.)

Charges for Service – Zoning revenues appear to be starting the year significantly ahead of budget for the year. Collections are now exceeding budget.

Fines and Forfeitures – Revenues from tickets processed through Holladay Justice court are reconciled quarterly. We bill Holladay City for YTD revenues, offset by our share of expenditures. We continue to receive remaining revenues from Salt Lake County Justice Courts on tickets issued prior to July 1, 2007. Performance bond forfeitures are reconciled and posted as notice is provided.

Miscellaneous/Interest – The interest earnings on our PTIF account with the State Treasurer is split among General Fund and Capital Projects Fund and other designated fund balances. Total earnings in all funds in the PTIF for the fiscal year are \$51,120 less than a third of prior year's interest. Much of the interest is credited to the Capital Projects Fund balance.

### **General Fund – Expenditures**

General Government – All department expenditures are close to expected budgeted amounts. Finance is slightly ahead of budget (including Treasurer/Budget Officer) at 88 percent YTD. (See additional data on the Community Events and Project / Program Summary on page 11, which shows expenditures and revenues through April 30, 2010.)

Public Safety - The Public Safety department includes police, fire and ordinance enforcement. The police department is within budget year to date. The fire department is billed quarterly and reflects payments for services through fiscal year-end June 30<sup>th</sup>. Ordinance Enforcement is within budget.

Highways & Public Improvements – Public Works expenditures are exceeding budget slightly. Impact Fee Programs include both Storm Water and Transportation fee projects. The Class C Road program budget is primarily for street lighting, water and the Salt Lake County Public Works contract.

Planning -	Department expenditures are within budget.
Business Licensing -	Department expenditures are within budget.
Debt Service -	The City has one capital lease for leased public safety vehicles and we made the first annual payment on September 1 <sup>st</sup> .
Inter-governmental - Center	Expenditures are within budget. A payment to Cottonwood Heights Recreation has been made for Golden Hills Park.

#### **General Fund - Other Financing Sources and Uses**

Appropriated Beg Balances – Class C Road funds' beginning balances have been calculated.

Impact Fees - Impact fee collections are collected with building permits. Transportation impact fees have been significant and in excess of the expected budget.

Unreserved General Fund Balance – This balance has been calculated from fiscal year 2009.

Transfers - Transfers to the Capital Projects fund are budgeted and primarily expended at year-end when available funds are known. The budgeted transfer to Capital Projects has been budgeted at \$1,907,959.

#### **General Fund – Fund Balance**

Fund Balance - The Beginning Balance Restricted Fund for fiscal year 2010 has been calculated and appears on the financial report. The ending General Fund restricted fund balance will maintain a 6.0 percent balance of \$ 867,694, and the unrestricted balance is \$539,768, which has been included in the amended budget adjustments under other finance sources.

#### **Capital Projects – Revenue**

Grants - Last year we received approximately \$1,000,000 in grant revenue for capital projects. We have an additional \$375,000 dollars of grant revenues that will be available for the City's capital projects, and have added \$145,800 in a new Energy Efficiency Grant. \$38,134 of CDBG funds have been received as reimbursement for work performed in Capital Projects.

Revenue - Interest calculations are based on the PTIF earnings rate at the State of Utah Treasurer's Pool account for the City. Interest earnings will be significantly less than budgeted, by approximately \$90,000.

#### **Capital Projects - Expenditures**

General Government –This budget includes \$5,099,427 for projects and engineering. Various projects are now itemized as line items in this report.

#### **Capital Projects – Other Financing Sources / Uses**

Transfers from General Fund – The budgeted transfer of \$1,907,959 from the General Fund will be needed to balance this fund and will be made at year end.

Unreserved Capital Projects Beginning Balance – This amount of \$8,260,844 represents the prior year ending balance in the Capital Projects Fund that was carried forward to this year.

Transfer to Reserve – This is a budget to formally reserve \$4,637,713 for use on a City owned office and parks in the future.

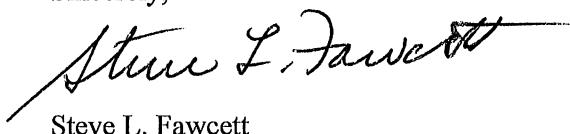
#### **Employee Benefits Fund – an Internal Service Fund**

The purpose of this fund is to pay as you go with regards to employee's accrued benefits. This report shows the total balance in the PTO liability account and any uses during the reporting period. The year-end calculated amount of the potential future liability for lump sum payouts has been funded. By doing so the City should never find itself with an unexpected or unfunded employee benefit liability. This was funded \$76,898 in FY 2009 based on actual accrued employee PTO (Personal Time Off) and is budgeted to receive an additional \$105,313 funding at year-end. Current fund balance is \$123,667.

#### **Community Events & Program/Projects Summary**

Attached to this report is the Community Events & Program / Project Summary. This is a brief summary for budgetary review of expenditures by specific program or project with current balances as of the date listed.

Sincerely,



Steve L. Fawcett  
Director of Finance  
Cottonwood Heights  
“City between the Canyons”

## COTTONWOOD HEIGHTS

## 11. GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE FISCAL PERIOD ENDING APRIL 30, 2010

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL		YTD ACTUAL		OUTSTANDING CURRENT YTD ENCUMBRANCE		UNCOLLECTED OR AVAILABLE REMAINING	YTD ACTUAL % OF AMENDED CHANGE
			CURRENT	MONTH ACTUAL	YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE				
<b>REVENUES</b>										
TAXES			\$ 6,500,000	\$ 6,400,000	\$ 25,695	\$ 6,269,913	\$ -	\$ 130,087	98%	
REAL PROPERTY TAXES			4,600,000	4,160,232	329,030	3,099,303		1,060,929	75%	
GENERAL SALES AND USE TAXES			204,000	204,000	23,408	196,165		7,835	96%	
E911 EMERGENCY TELEPHONE FEES			500,000	500,000	-	471,803		28,197	94%	
FEES-IN-LIEU OF PROPERTY TAXES			245,040	245,040	-	127,441		117,599	52%	
FRANCHISE TAXES - CABLE TV			25,000	25,000	1,022	13,076		11,924	64%	
INNKEEPER TAX			12,074,040	11,534,272	379,155	10,177,702		1,356,570	88%	
<b>TOTAL TAXES</b>										
LICENSES AND PERMITS										
BUSINESS LICENSES AND PERMITS			250,000	250,000	4,440	242,001		7,999	97%	
BUILDINGS, STRUCTURES AND EQUIPMENT			250,000	250,000	13,247	158,522		91,468	63%	
ROAD CUT FEES			60,000	60,000	4,600	47,615		12,355	79%	
ANIMAL LICENSES			12,000	12,000	1,903	7,391		4,609	62%	
<b>TOTAL LICENSES AND PERMITS</b>			572,000	572,000	24,190	455,540		116,450	80%	
INTERGOVERNMENTAL REVENUE										
FEDERAL GRANTS			65,000	114,369	-	9,102		105,266	8%	
HOMELAND SECURITY GRANTS			-	80,000	-	-		80,000	0%	
JUSTICE ASSISTANCE GRANT			-	10,000	-	10,000		-	100%	
CRIME VICTIM ASSISTANCE GRANT			-	24,354	5,510	8,758		15,536	0%	
HIGHWAY SAFETY DUI GRANT			-	10,000	-	19,902		(9,902)	199%	
CLASS C ROADS			1,189,500	931,366	-	882,552		48,814	95%	
LIQUOR FUND ALLOTMENT			40,000	40,000	-	35,236		4,764	88%	
LOCAL GRANTS			-	6,593	-	(17,058)		23,651	-259%	
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>			1,294,500	1,216,681	5,510	948,492		268,189	78%	
CHARGES FOR SERVICE										
ZONING AND SUB-DIVISION FEES			50,000	50,000	(2,825)	94,554		(44,554)	189%	
SALE OF MAPS AND PUBLICATIONS			150	150	5	67		83	45%	
<b>TOTAL CHARGES FOR SERVICE</b>			50,150	50,150	(2,820)	94,621		(44,471)	189%	
FINES AND FORFEITURES										
COURTS FINES			270,884	270,884	1,228	222,378		48,506	82%	
FORFEITURES			-	-	1,000	27,206		(27,206)	0%	
<b>TOTAL FINES AND FORFEITURES</b>			270,884	270,884	2,228	249,584		21,300	92%	
MISCELLANEOUS REVENUE										
INTEREST REVENUES			25,000	25,000	4,849	15,468		9,512	62%	
MISCELLANEOUS REVENUES			30,000	30,000	162	29,520		480	98%	
ACCIDENT REPORT FEES REVENUES			5,000	5,000	446	5,472		(472)	109%	
<b>TOTAL MISCELLANEOUS REVENUE</b>			60,000	60,000	5,456	50,479		9,521	84%	
<b>TOTAL REVENUES</b>			\$ 14,321,574	\$ 13,703,987	\$ 413,719	\$ 11,976,417		\$ 1,727,570	87%	

COTTONWOOD HEIGHTS  
11 - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE FISCAL PERIOD ENDING APRIL 30, 2010

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT		OUTSTANDING CURRENT YTD ENCUMBRANCE	UNCOLLECTED OR AVAILABLE REMAINING	YTD ACTUAL % OF AMENDED CHANGE
			MONTH ACTUAL	YTD ACTUAL			
<b>EXPENDITURES</b>							
GENERAL GOVERNMENT							
LEGISLATIVE	\$ 519,594	\$ 540,722	\$ 19,564	\$ 406,558	\$ -	\$ 134,164	75%
MAYOR & CITY COUNCIL	11,250	5,522	123	3,237	-	2,285	59%
PLANNING COMMISSION	116,873	105,923	7,246	70,114	-	35,809	66%
LEGISLATIVE COMMITTEES & SPECIAL BODIES	647,717	652,167	26,934	479,908	-	172,259	74%
<b>TOTAL LEGISLATIVE</b>	<b>647,717</b>						
JUDICIAL							
COURTS & CITY PROSECUTOR & DEFENDER	215,000	215,000	50	119,467	-	95,533	56%
<b>TOTAL JUDICIAL</b>	<b>215,000</b>						
EXECUTIVE AND CENTRAL STAFF							
CITY MANAGER & GENERAL GOVERNMENT	698,945	741,945	65,479	576,580	-	165,365	78%
<b>TOTAL EXECUTIVE &amp; CENTRAL STAFF</b>	<b>698,945</b>						
ADMINISTRATIVE AGENCIES							
FINANCE	182,371	182,371	63,653	170,909	-	11,462	94%
ATTORNEY	165,375	195,375	15,439	146,059	-	49,316	75%
TREASURER/BUDGET OFFICER	74,879	101,658	11,903	79,809	-	21,849	79%
ADMINISTRATIVE SERVICES/RECORDER	279,392	302,342	39,160	253,141	-	49,201	84%
ELECTIONS	80,000	49,000	-	49,028	-	(28)	100%
INFORMATION TECHNOLOGY	130,500	126,500	731	35,377	-	91,123	28%
<b>TOTAL ADMINISTRATIVE AGENCIES</b>	<b>912,517</b>						
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,474,179</b>						
PUBLIC SAFETY							
POLICE	4,470,330	4,578,599	486,037	3,692,248	43,599	842,753	82%
FIRE	3,077,257	3,077,257	24,797	3,013,973	-	63,284	98%
ORDINANCE ENFORCEMENT	159,929	159,929	16,324	124,489	-	35,440	78%
<b>TOTAL PUBLIC SAFETY</b>	<b>7,707,516</b>						
HIGHWAYS AND PUBLIC IMPROVEMENTS							
PUBLIC WORKS (NON-CLASS C)	281,040	281,040	21,805	248,220	-	32,820	88%
IMPACT FEE PROGRAM	60,000	60,000	1,760	1,760	-	58,240	3%
CLASS C ROAD PROGRAM	1,189,500	1,154,102	84,213	788,635	-	365,467	68%
<b>TOTAL HIGHWAYS AND PUBLIC IMPROVEMENT</b>	<b>1,530,540</b>						
COMMUNITY AND ECONOMIC DEVELOPMENT							
PLANNING	474,866	521,594	38,155	342,346	-	179,248	66%
BUSINESS LICENSING	64,776	64,776	7,049	52,909	-	11,867	82%
<b>TOTAL COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>	<b>539,642</b>						

FOR ADMINISTRATION USE ONLY

83% OF THE FISCAL YEAR HAS ELAPSED

5/24/2010 12:49 PM 2

## COTTONWOOD HEIGHTS

## 11 - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE FISCAL PERIOD ENDING APRIL 30, 2010

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL		OUTSTANDING CURRENT YTD ENCUMBRANCE	UNCOLLECTED OR AVAILABLE REMAINING	YTD ACTUAL % OF AMENDED CHANGE
			YTD ACTUAL	CURRENT YTD ENCUMBRANCE			
DEBT SERVICE							
INTEREST AND PRINCIPAL	194,200	194,200	-	194,200	-	-	100%
TOTAL DEBT SERVICE	194,200	194,200	-	194,200	-	-	0%
INTERGOVERNMENTAL EXPENDITURES							
TRANSFER TO CH REC - GOLDEN HILLS PARK	-	35,000	-	35,000	-	-	100%
TOTAL INTERGOVERNMENTAL EXPENDITURES	-	35,000	-	35,000	-	-	100%
TOTAL EXPENDITURES	\$ 12,446,077	\$ 12,692,854	\$ 903,487	\$ 10,404,057	\$ 43,599	\$ 2,245,199	82%
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	\$ 1,875,497	\$ 1,011,133	\$ (489,768)	\$ 1,572,380	\$ (43,599)	\$ (517,659)	151%
OTHER FINANCING SOURCES							
UNRESERVED FUND BEG BAL APPROPRIATED	-	539,768	-	539,768	-	-	100%
RESERVED CLASS C ROADS BEG BAL APPROPRIATED	-	222,736	-	222,736	-	-	100%
IMPACT FEES - CURRENT YEAR COLLECTIONS	60,000	60,000	1,296	49,355	-	10,635	82%
TOTAL OTHER FINANCING SOURCES	60,000	822,504	1,296	811,889	-	10,635	99%
Subtotal Available Revenues & Sources	1,935,497	1,833,637	(488,472)	2,384,230	(43,599)	(506,994)	130%
OTHER FINANCING USES							
TRANSFER TO CAPITAL IMPROVEMENT FUND	1,935,497	1,907,959	-	-	-	1,907,959	0%
TOTAL OTHER FINANCING USES	1,935,497	1,907,959	-	-	-	1,907,959	0%
CURRENT CHANGE IN FUND BALANCE	-	(74,322)	(488,472)	2,384,230	(43,599)	(2,414,953)	2127%
GENERAL FUND RESTRICTED BALANCE	936,166	867,694	-	867,694	\$ (43,599)	\$ (2,414,953)	0%
FUND BALANCE (EXPECTED)	\$ 936,166	\$ 793,372	\$ (488,472)	\$ 3,251,924	\$ (43,599)	\$ (2,414,953)	4321%
<u>Fund Balance Detail</u>							
Restricted Fund Balance Ending Prior YE							
Current Change in Unrestricted Fund Balance	\$ 936,166	\$ 867,694	\$ (488,472)	\$ 867,694	\$ (43,599)	\$ (2,414,953)	100%

## Cottonwood Heights

**45 - Capital Projects Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
For the Fiscal Period Ending APRIL 30, 2010

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL		YTD ACTUAL	OUTSTANDING YTD ENCUMBERANCE	UNCOLLECTED OR AVAILABLE REMAINING	YTD ACTUAL % OF AMENDED CHANGE
			CURRENT MONTH ACTUAL	YTD ACTUAL				
<b>REVENUES</b>								
ENERGY EFFICIENCY CONSERVATION BG	\$ -	\$ 145,800	\$ -	\$ -	\$ 38,134	\$ -	\$ 145,800	0%
FEDERAL - CDBG GRANT	-	39,883	-	-	375,000	-	1,749	96%
STATE GOVERNMENT GRANTS	-	375,000	-	-	37,678	-	-	100%
INTEREST REVENUES	150,000	150,000	2,941	2,941	450,812	-	112,322	25%
<b>TOTAL REVENUES</b>	<b>150,000</b>	<b>710,683</b>					<b>259,871</b>	<b>61%</b>
<b>EXPENDITURES</b>								
CAPITAL PLAN EXPENDITURES	1,200,000	2,485,184	8,893	841,518	-	-	1,643,666	34%
PAVEMENT MAINTENANCE	100,000	100,000	-	50,094	-	-	49,906	50%
ADA RAMPS	-	145,830	-	35,749	-	-	110,081	25%
FT UNION LEVEL COURSE	25,000	25,000	-	8,258	-	-	16,742	33%
PUBLIC WORKS GIS INVENTORY	-	-	-	-	-	-	7,000	0%
BUS STOP IMPROVEMENTS	-	7,000	-	-	-	-	-	-
TRAFFIC CALMING	75,000	75,000	6,912	54,254	-	-	20,746	72%
TIMBERLINE TRAILHEAD	-	204,739	-	188,355	-	-	16,384	92%
STORM DRAIN IMPROVEMENTS	302,500	354,654	130	268,412	-	-	86,424	76%
CROSS GUTTER REPLACEMENT	50,000	50,000	-	26,309	-	-	23,691	53%
BIG COTTONWOOD CANYON TRAIL PARKS, TRAILS AND OPEN SPACE	-	743,920	650	643,688	-	-	100,232	86%
TRAFFIC SIGNAL UPGRADES	75,000	-	-	-	-	-	-	0%
STREET LIGHTING PROGRAM	35,000	35,000	150	25,820	-	-	9,180	74%
STORM WATER PLAN UPDATE	50,000	28,800	-	-	-	-	28,800	0%
STORM DRAIN CLEANING & MAINTENANCE	-	24,168	-	2,850	-	-	21,318	12%
PARK IMPROVEMENTS	100,000	193,022	864	38,467	-	-	154,555	20%
SIDEWALK REPLACEMENT	75,000	102,290	1,130	43,786	-	-	58,504	43%
3000 EAST RECONSTRUCTION	100,000	100,000	2,122	37,620	-	-	62,381	36%
PARK CENTRE DRIVE LIGHTING	140,000	25,779	-	7,150	-	-	18,629	28%
CLEAN FUEL VEHICLES PROJECT	-	148,800	-	-	11,546	-	137,254	8%
MISCELLANEOUS SMALL PROJECTS	-	29,595	-	26,688	-	-	2,907	90%
<b>TOTAL EXPENDITURES</b>	<b>225,000</b>	<b>220,646</b>	<b>209</b>	<b>75,856</b>	<b>-</b>	<b>-</b>	<b>144,790</b>	<b>34%</b>
	<b>5,099,427</b>		<b>21,060</b>	<b>2,374,873</b>	<b>-</b>	<b>11,546</b>	<b>2,713,008</b>	<b>46%</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
TRANSFERS FROM GENERAL FUND	1,935,497	1,907,959	-	-	-	-	1,907,959	0%
UNRESERVED CAPITAL PROJECTS FUND BEGINNING BALANCE	6,245,313	8,260,844	-	8,260,844	-	-	-	100%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8,180,810</b>	<b>10,168,803</b>					<b>1,907,959</b>	<b>81%</b>
TRANSFER TO RESERVE FOR CITY CENTER & PARKS	5,778,310	4,637,713	-	4,637,713	-	-	-	-
<b>TOTAL OTHER FINANCING USES</b>	<b>5,778,310</b>	<b>4,637,713</b>					<b>-</b>	<b>100%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 2,402,500</b>	<b>\$ 5,531,090</b>	<b>\$ -</b>	<b>\$ 3,623,131</b>	<b>\$ -</b>	<b>\$ 1,907,959</b>	<b>\$ 1,907,959</b>	<b>66%</b>
<b>Fund Balance (Expected)</b>								
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$ 5,778,310</b>	<b>\$ 1,142,346</b>	<b>\$ (18,119)</b>	<b>\$ 1,699,070</b>	<b>\$ (556,723)</b>	<b>\$ 4,637,713</b>	<b>\$ 4,637,713</b>	<b>149%</b>
<b>Restricted Fund - City Center &amp; Parks</b>								<b>100%</b>

83% OF THE FISCAL YEAR HAS ELAPSED

FOR ADMINISTRATION USE ONLY

5/24/2010 12:48 PM 1

## Cottonwood Heights

65-Employee Benefits Fund (an Internal Service Fund)  
 Statement of Revenues, Expenditures and Changes in Fund Net Assets  
 For the Fiscal Period Ending April 30, 2010

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL		YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE	UNCOLLECTED OR AVAILABLE REMAINING	YTD ACTUAL % OF AMENDED CHANGE
			\$	103,813	\$	103,813	\$	0%
<b>OPERATING REVENUES</b>								
CHARGES FOR EMPLOYEE BENEFITS	\$ 103,813	\$ 103,813	\$ -	\$ -	\$ -	\$ -	\$ 103,813	0%
<b>OPERATING EXPENSES</b>								
EMPLOYEE BENEFITS	(105,313)	(105,313)	\$ -	\$ -	\$ -	\$ -	(105,313)	0%
OPERATING INCOME (LOSS)	(105,313)	(105,313)	\$ -	\$ -	\$ -	\$ -	(105,313)	0%
	(1,500)	(1,500)	\$ -	\$ -	\$ -	\$ -	(1,500)	0%
<b>NON-OPERATING REVENUES</b>								
INTEREST REVENUES	\$ 1,500	\$ 1,500	\$ 58	\$ 677	\$ -	\$ -	\$ 823	45%
CHANGE IN NON-CURRENT PTO LIABILITY	\$ -	\$ -	\$ 59	\$ 619	\$ -	\$ -	\$ (677)	0%
<b>NOTE: Balance of Liability Account</b>								
<b>NON-CURRENT PTO LIABILITY - BEGINNING</b>	\$ (88,706)	\$ (123,667)	\$ -	\$ -	\$ -	\$ -	\$ (123,667)	0%
CALCULATED FUTURE LIABILITY ADDED	(105,313)	(105,313)	\$ -	\$ -	\$ -	\$ -	(105,313)	0%
<b>CURRENT FISCAL YEAR BALANCE OF FUND</b>	\$ -	\$ -	\$ -	\$ (123,667)	\$ -	\$ -	123,667	0%
<b>NON-CURRENT PTO LIABILITY - ENDING</b>	\$ (194,019)	\$ (228,980)	\$ -	\$ (123,667)	\$ -	\$ -	\$ (105,313)	54%

**Activity Code Summary**

As of April 30, 2010

Activity Number	Title	Revenue Budget	Revenue Collections	% Collect	Expenditure Budget	Expenditures	% Expended
200	CDBG - Prior Year	39,883	(38,134)	96%	39,883	38,134	96%
201	CDBG - Current Year	65,000	(9,102)	14%	65,000	9,102	14%
202	Homeland Security Grant (Net Guard)	80,000	-	0%	80,000	9,712	12%
203	Energy Efficency Conservation BG	145,800	-	0%	214,195	1,447	1%
211	Arbor Day		-	0%		-	
350	Storm Water Impact Fees	30,000	(12,786)	43%	30,000	585	2%
351	Transportation Impact Fees	30,000	(38,312)	128%	30,000	-	0%
402	Citizen CERT Training		-	0%		-	
415	Class C Roads	931,366	(882,552)	95%	1,154,102	788,635	68%
700	Events - Misc City		(569)		12,851	1,551	12%
703	Events - Haunted City Hall		-		661	661	100%
705	Events - Sub for Santa		-	0%	-	-	0%
706	Events - CHAT Swim Meet Sponsorship		-		500	500	100%
707	Events - CWHPRSA Ice Sheet Logo sponsorship		-		1,000	1,000	100%
708	Events - CWH Foundation Charity Golf sponsorship		-		500	500	100%
710	Events - Youth City Council		-		4,000	3,506	88%
711	Events - City Birthday Party		-		13,096	13,096	100%
713	Events - Bark in the Park		-		5,566	10,072	181%
714	Events - Public Safety		-				
716	Events - Easter Egg Hunt		-		5,000	10,793	216%
718	Events - CWHPRC Adult Tennis Classic sponsorship		-		1,500	1,500	100%
719	Events - Movie in the Park		-		3,000	-	0%
720	Events - Earth Day		-				
721	Events - Turkey Day Run		-		5,000	5,000	100%
722	Events - Relay for Life		-		850	-	0%
724	Events - Butlerville Days	27,430	(27,430)	100%	41,351	68,216	99%
725	Events - History Committee		-		1,648	-	
726	Events - Biking Committee		-		2,100	259	
727	Events - Arts Council	5,000	(1,600)	0%	11,800	800	7%
802	Police - K-9 Funds		-			1,915	
803	Police - DARE	3,500	(5,111)	146%	5,111	2,168	42%
804	Victims Advocate Funds	24,354	(11,585)	48%	24,354	10,012	41%
806	Justice Assistance Grants	10,000	(10,000)	100%	10,000	-	0%
807	BPV		-				
809	State DUI-OT Grant	10,000	(24,551)	246%	10,000	24,551	246%
811	State EZ Grant-Juvenile Alcohol Enforcement	499	(10,465)	2099%	499	10,465	2099%
		<b>1,402,832</b>	<b>(1,072,197)</b>	<b>76%</b>	<b>1,773,567</b>	<b>1,014,180</b>	<b>57%</b>

**Capital Projects**

See report on Capital Projects fund 45